

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA  
THIRD DIVISION

In Re: )  
 ) Case No. 04-35952  
STEPHEN BRYAN WAHMAN and )  
TYRA NOVIC WAHMAN, )  
 ) Chapter 13 Case  
Debtors. )

OBJECTIONS OF THE UNITED STATES  
OF AMERICA TO THE CONFIRMATION OF THE  
DEBTORS' CHAPTER 13 PLAN AND MOTION TO DISMISS

THE UNITED STATES OF AMERICA, Internal Revenue Service ("IRS"), by and through its attorneys, Thomas B. Heffelfinger, United States Attorney for the District of Minnesota and Roylene A. Champeaux, Assistant United States Attorney, submits the following objections to the Confirmation of Chapter 13 Plan proposed by these debtors and Motion to Dismiss:

1. The confirmation hearing is scheduled for December 23, 2004, at 10:30 a.m. or as soon thereafter as counsel can be heard, before Chief Judge Gregory F. Kishel, United States Bankruptcy Judge, in Courtroom 228C, U.S. Bankruptcy Court, 316 North Robert Street, St. Paul, Minnesota 55101.

2. The Court has jurisdiction over these objections and Motion to Dismiss pursuant to 28 U.S.C. §§ 157 and 1334, Fed. R. Bankr. P. 5005 and Loc. R. Bankr. P. (D. Minn.) 1070-1. This is a core proceeding. The petition commencing this Chapter 13 case was filed October 12, 2004. This case is now pending in this Court.

3. These objections and Motion to Dismiss arise under 11 U.S.C. §§ 1322(a)(2); 1325(a)(6); and 1307(c) and Fed. R. Bankr. P. 3015. These objections and Motion to Dismiss are filed under Fed. R. Bankr. P. 9013 and 9014 and Loc. R. Bankr. P. (D. Minn.) 3015-3, 3020-1 and 3020-3.

4. The United States, IRS, has a secured claim of \$136,800.00, unsecured priority claim of \$74,916.41 and an unsecured general claim of \$134,578.69 against these debtors. The total claim is \$346,295.10, as set forth in the filed Proof of Claim of the IRS, a copy of which is attached hereto as Exhibit A.

5. The Plan provides for the full payment of claims entitled to priority under 11 U.S.C. § 507; however, the Plan merely estimates the amount owed to the IRS as \$60,247.29 and proposes to pay \$60,247.29 on the IRS priority claim which is not sufficient.

6. The Plan is not feasible and does not comply with 11 U.S.C. § 1325(a)(6) in that the debtors do not have sufficient income to fund a Plan that provides for payments to the IRS of \$225,040.44 over 60 months. The debtors' Schedule J shows monthly income of \$4,800.00 to fund a Plan. This amount is insufficient to fund a Plan that properly provides for the IRS priority and secured claims and the Minnesota Department of Revenue claim, along with curing a \$22,636.00 mortgage default.

7. Failure of the debtors' Plan to provide for full payment of the allowed priority and secured tax claims of the IRS is grounds for dismissal of the case pursuant to 11 U.S.C. § 1307(c).

WHEREFORE, for the foregoing reasons, the United States prays that the Chapter 13 Plan filed by these debtors be denied confirmation and that the case be dismissed pursuant to 11 U.S.C. § 1307(c).

Date: November 3, 2004

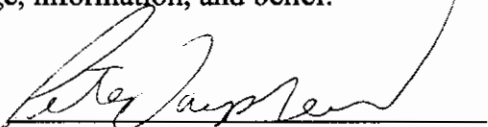
THOMAS B. HEFFELFINGER  
United States Attorney

/e/ Roylene A. Champeaux  
By: ROYLENE A. CHAMPEAUX  
Assistant United States Attorney  
Attorney ID Number 154805  
600 U.S. Courthouse  
300 South Fourth Street  
Minneapolis, MN 55415  
(612) 664-5685

Attorneys for the United  
States of America, IRS

## VERIFICATION

I, Peter Lanphear, an Insolvency Unit Advisor of Area Nine (9) Small Business/Self Employed of the Internal Revenue Service, the movant named in the Chapter Bankruptcy, number 04-35952 declares under penalty that the foregoing information regarding the bankruptcy of Stephen Bryan and Tyra Novic Wahman is true and correct according to the best of my knowledge, information, and belief.

Signed: 

Peter Lanphear  
Insolvency Unit Advisor

Dated: October 26, 2004

UNITED STATES BANKRUPTCY COURT		DISTRICT OF MINNESOTA	PROOF OF CLAIM								
Name of Debtor <b>STEPHEN BRYAN &amp; TYRA NOVIC WAHMAN</b>		Case Number <b>04-35952</b>	<div style="font-size: 1.2em;">04 OCT 26 PM 2:59</div> <div style="font-size: 0.8em;">U.S. BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK</div> <div style="font-size: 0.7em; margin-top: 10px;">THIS SPACE IS FOR COURT USE ONLY</div>								
<small>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</small>											
Name of Creditor (The person or other entity to whom the debtor owes money or property): <b>Department of the Treasury - Internal Revenue Service</b>		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.  <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.  <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.									
Name and address where notices should be sent: <b>Internal Revenue Service 316 North Robert Street Stop 5700STP St. Paul, MN 55101</b>		Telephone number: <b>(651) 312-7989</b> Creditor #: <b>6099058</b>									
Account or other number by which creditor identifies debtor: <b>see attachment</b>		Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim, dated: _____									
<b>1. Basis for Claim</b> <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other _____ <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ <div style="text-align: center;">(date) (date)</div>											
2. Date debt was incurred: <b>see attachment</b>		3. If court judgment, date obtained:									
<b>4. Total Amount of Claim at Time Case Filed: \$</b> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;"><u>134,578.69</u></td> <td style="text-align: right;"><u>136,800.00</u></td> <td style="text-align: right;"><u>74,916.41</u></td> <td style="text-align: right;"><u>346,295.10</u></td> </tr> <tr> <td style="text-align: center; font-size: 0.8em;">(unsecured)</td> <td style="text-align: center; font-size: 0.8em;">(secured)</td> <td style="text-align: center; font-size: 0.8em;">(priority)</td> <td style="text-align: center; font-size: 0.8em;">(Total)</td> </tr> </table> <p>If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below.</p> <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.				<u>134,578.69</u>	<u>136,800.00</u>	<u>74,916.41</u>	<u>346,295.10</u>	(unsecured)	(secured)	(priority)	(Total)
<u>134,578.69</u>	<u>136,800.00</u>	<u>74,916.41</u>	<u>346,295.10</u>								
(unsecured)	(secured)	(priority)	(Total)								
<b>5. Secured Claim.</b> <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input checked="" type="checkbox"/> Real Estate <input checked="" type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other <u>see below*</u> Value of Collateral: \$ <u>see below*</u> <small>* All of debtor(s) right, title and interest to property - 26 U.S.C. § 6321.</small> Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ <u>136,800.00</u>		<b>7. Unsecured Priority Claim.</b> <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ <u>74,916.41</u> Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$4,925),* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(9) - _____ <small>* Amounts are subject to adjustment on 4/1/07 and every 5 years thereafter with respect to cases commenced on or after the date of adjustment.</small>									
<b>6. Unsecured Nonpriority Claim \$</b> <u>134,578.69</u> <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or part of your claim is entitled to priority.											
<b>8. Credits:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		<div style="font-size: 2em; font-weight: bold;">3</div> <div style="border: 2px solid black; padding: 10px; margin: 10px auto; width: 150px;"> <div style="text-align: center; font-weight: bold;">EXHIBIT</div> <div style="text-align: center; font-size: 2em; margin-top: 10px;">A</div> </div>									
<b>9. Supporting Documents:</b> Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.											
<b>10. Date-Stamped Copy:</b> To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.											
Date <b>10/26/2004</b>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <u>/s/ P. E. LANPHEAR 41-03615, Insolvency Advisor</u>										

# Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

Form 10  
Attachment

In the Matter of: STEPHEN BRYAN & TYRA NOVIC WAHMAN  
1575 SHERWOOD RD  
SHOREVIEW, MN 55126

Docket Number

04-35952

Type of Bankruptcy Case

Chapter 13

Date of Petition

10/12/2004

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

## Secured Claims (Notices of Federal tax lien filed under internal revenue laws before petition date)

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Penalty to Petition Date	Interest to Petition Date	Notice of Tax Lien Filed: Date Office Location
XXX-XX-0222	INCOME	12/31/1994	06/05/1995	\$26,162.09	\$9,638.55	\$27,971.23	04/27/2001 RAMSEY E
XXX-XX-0222	INCOME	12/31/1995	07/06/1998	\$6,201.00	\$4,840.18	\$5,306.39	04/27/2001 RAMSEY E
XXX-XX-0222	INCOME	12/31/1996	07/06/1998	\$6,940.00	\$2,396.80	\$4,856.98	04/27/2001 RAMSEY E
XXX-XX-0222	INCOME	12/31/1997	05/08/2000	<u>\$22,130.00</u>	<u>\$14,411.00</u>	<u>\$5,945.78</u>	04/27/2001 RAMSEY E
				\$61,433.09	\$31,286.53	\$44,080.38	

Total Amount of Secured Claims: **\$136,800.00**

## Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
41-1575967	WT-FICA	06/30/1995	06/08/1998	\$763.55	\$745.71
41-1575967	WT-FICA	09/30/1995	06/08/1998	\$997.32	\$929.83
41-1575967	WT-FICA	12/31/1995	06/08/1998	\$876.89	\$779.57
41-1575967	WT-FICA	03/31/1996	06/01/1998	\$1,012.54	\$859.92
41-1575967	WT-FICA	06/30/1996	06/01/1998	\$839.83	\$680.96
41-1575967	WT-FICA	09/30/1996	06/01/1998	\$1,027.56	\$805.53
41-1575967	WT-FICA	12/31/1996	06/01/1998	\$840.06	\$613.84
41-1575967	WT-FICA	03/31/1997	06/01/1998	\$1,036.74	\$731.66
41-1575967	WT-FICA	06/30/1997	06/01/1998	\$912.18	\$609.23
41-1575967	WT-FICA	09/30/1997	06/01/1998	\$1,069.10	\$674.05
41-1575967	WT-FICA	12/31/1997	06/01/1998	\$905.76	\$526.96
41-1575967	WT-FICA	03/31/1998	08/20/2001	\$1,119.38	\$625.75
41-1575967	WT-FICA	06/30/1998	08/20/2001	\$912.26	\$472.72
41-1575967	WT-FICA	09/30/1998	08/20/2001	\$1,135.54	\$553.99
41-1575967	WT-FICA	12/31/1998	08/20/2001	\$953.76	\$438.18
41-1575967	WT-FICA	03/31/1999	08/20/2001	\$1,234.93	\$535.40
41-1575967	WT-FICA	06/30/1999	08/20/2001	\$1,065.03	\$431.26
41-1575967	WT-FICA	09/30/1999	08/20/2001	\$681.02	\$256.66
XXX-XX-0222	INCOME	12/31/2001	05/27/2002	\$5,961.24	\$2,315.22
XXX-XX-0222	INCOME	12/31/2002	05/26/2003	\$15,287.00	\$1,068.02
XXX-XX-0222	INCOME	12/31/2003	05/31/2004	<u>\$21,158.00</u>	<u>\$472.26</u>
				\$59,789.69	\$15,126.72

Total Amount of Unsecured Priority Claims: **\$74,916.41**

# Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

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Attachment

In the Matter of: STEPHEN BRYAN & TYRA NOVIC WAHMAN  
1575 SHERWOOD RD  
SHOREVIEW, MN 55126

Docket Number

04-35952

Type of Bankruptcy Case

Chapter 13

Date of Petition

10/12/2004

## Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
41-1575967	WT-FICA	06/30/1995	06/08/1998	\$31.55	\$581.02
41-1575967	WT-FICA	09/30/1995	06/08/1998	\$123.32	\$754.46
41-1575967	WT-FICA	12/31/1995	06/08/1998	\$69.89	\$601.17
41-1575967	WT-FICA	03/31/1996	06/01/1998	\$130.54	\$683.10
41-1575967	WT-FICA	06/30/1996	06/01/1998	\$59.83	\$506.10
41-1575967	WT-FICA	09/30/1996	06/01/1998	\$136.56	\$597.42
41-1575967	WT-FICA	12/31/1996	06/01/1998	\$60.06	\$436.47
41-1575967	WT-FICA	03/31/1997	06/01/1998	\$139.74	\$521.31
41-1575967	WT-FICA	06/30/1997	06/01/1998	\$84.18	\$398.81
41-1575967	WT-FICA	09/30/1997	06/01/1998	\$151.10	\$456.95
41-1575967	WT-FICA	12/31/1997	06/01/1998	\$81.70	\$268.80
XXX-XX-0222	INCOME	12/31/1997	05/08/2000	\$0.00	\$10,119.88
41-1575967	WT-FICA	03/31/1998	08/20/2001	\$468.38	\$542.69
41-1575967	WT-FICA	06/30/1998	08/20/2001	\$384.26	\$199.15
41-1575967	WT-FICA	09/30/1998	08/20/2001	\$472.54	\$230.53
41-1575967	WT-FICA	12/31/1998	08/20/2001	\$398.76	\$183.19
41-1575967	FUTA	12/31/1998	10/15/2001	\$0.00	\$2.43
XXX-XX-0222	INCOME	12/31/1998	05/31/1999	\$14,826.00	\$6,497.77
41-1575967	WT-FICA	03/31/1999	08/20/2001	\$505.94	\$219.34
41-1575967	WT-FICA	06/30/1999	08/20/2001	\$435.03	\$176.15
41-1575967	WT-FICA	09/30/1999	08/20/2001	\$188.12	\$97.48
41-1575967	FUTA	12/31/1999	10/15/2001	\$56.00	\$19.56
XXX-XX-0222	INCOME	12/31/1999	05/22/2000	\$18,718.00	\$6,119.86
XXX-XX-0222	INCOME	12/31/2000	05/28/2001	\$21,691.00	\$4,270.95
				<u>\$59,212.50</u>	<u>\$34,484.59</u>

Penalty to date of petition on unsecured priority claims (including interest thereon) . . . . . \$11,871.86

Penalty to date of petition on unsecured general claims (including interest thereon) . . . . . \$29,009.74

Total Amount of Unsecured General Claims:

**\$134,578.69**

INTERNAL REVENUE SERVICE  
FACSIMILE FEDERAL TAX LIEN DOCUMENT

Lien Recorded : 04/27/2001 - 13:00PM  
Recording Number: 003387400-62  
UCC Number :  
Liber :  
Page :

BANKRUPTCY DOCKET: 04-35952@MN

Area: SMALL BUSINESS/SELF EMPLOYED #9  
Lien Unit Phone: (651) 312-8080

IRS Serial Number: 410134308

This Lien Has Been Filed in Accordance with  
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer :  
STEPHEN B & TYRA N WAHMAN

Residence :  
1575 SHERWOOD RD  
ST PAUL, MN 55126-8517

With respect to each assessment below, unless notice of lien  
is refiled by the date in column(e), this notice shall constitute  
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
1040	12/31/1994	472-58-0222	06/05/1995	07/05/2005	\$28,994.56
1040	12/31/1995	472-58-0222	07/06/1998	08/05/2008	\$10,241.84
1040	12/31/1996	472-58-0222	07/06/1998	08/05/2008	\$8,502.50
1040	12/31/1997	472-58-0222	05/08/2000	06/07/2010	\$35,676.65
1040	12/31/1998	472-58-0222	05/31/1999	06/30/2009	\$15,124.48
1040	12/31/1999	472-58-0222	05/22/2000	06/21/2010	\$29,278.00

Filed at: COUNTY RECORDER  
RAMSEY E  
ST PAUL, MN 55102

Total \$127,818.03

This notice was prepared and executed at ST PAUL, MN  
on this, the 26th day of April, 2001.

Authorizing Official:  
C PHILPOT

Title:  
REVENUE OFFICER 41-01-2939



UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA  
THIRD DIVISION

In Re: )  
 ) Case No. 04-35952  
STEPHEN BRYAN WAHMAN and )  
TYRA NOVIC WAHMAN, )  
 ) Chapter 13 Case  
Debtors. )

MEMORANDUM IN SUPPORT OF OBJECTIONS OF THE  
UNITED STATES OF AMERICA TO THE CONFIRMATION  
OF DEBTORS' CHAPTER 13 PLAN AND MOTION TO DISMISS

THE UNITED STATES OF AMERICA, Internal Revenue Service ("IRS"), by and through its attorneys, Thomas B. Heffelfinger, United States Attorney for the District of Minnesota and Roylene A. Champeaux, Assistant United States Attorney, submits the following Memorandum in Support of its Objections to Confirmation of Debtors' Chapter 13 Plan and Motion to Dismiss.

1. The United States, IRS, has a secured claim of \$136,800.00, an unsecured priority claim of \$74,916.41 and an unsecured general claim of \$134,578.69 against these debtors. The total claim is \$346,295.10.

2. Since no objections to the tax claims of the IRS have been filed, the claims are deemed allowed, pursuant to 11 U.S.C. § 502(a).

3. The debtors' Plan fails to provide for adequate payments to fully pay the priority claims of the IRS under 11 U.S.C. § 507 as required under 11 U.S.C. § 1322(a)(2).

4. The debtors' Plan is not feasible because the debtors cannot establish that they can make all the payments under the Plan and comply with the Plan. As proponents of their Plan, the debtors bear the burden of proving the factors set forth in 11 U.S.C. §1325(a). In re Hogue, 78 B.R. 867, 872 (Bankr. S.D. Ohio 1987) and In re Wagner, 259 B.R. 694, 700-701 (B.A.P. 8th Cir. 2001). The United States submits that the debtors are unable to establish that their Plan is feasible.

5. Failure of the debtors' Plan to provide for full payment of the allowed priority and secured tax claims of the IRS is grounds for dismissal of the case pursuant to 11 U.S.C. § 1307(c).

WHEREFORE, for the foregoing reasons, the United States prays that the Chapter 13 Plan filed by these debtors be denied confirmation and that the case be dismissed pursuant to 11 U.S.C. § 1307(c).

Date: November 3, 2004

THOMAS B. HEFFELFINGER  
United States Attorney

/e/ Roylene A. Champeaux  
By: ROYLENE A. CHAMPEAUX  
Assistant United States Attorney  
Attorney ID Number 154805  
600 U.S. Courthouse  
300 South Fourth Street  
Minneapolis, MN 55415  
(612) 664-5685

Attorneys for the United States  
of America, IRS

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA

In re:

STEPHEN BRYAN WAHMAN and  
TYRA NOVIC WAHMAN,

Chapter 13

Case Number: 04-35952

Debtors.

UNSWORN DECLARATION  
FOR PROOF OF SERVICE

I, Muriel Holland, employed by the Office of the United States Attorney, with office address 600 U.S. Courthouse, 300 South Fourth Street, Minneapolis, Minnesota 55415, declares that on November 3, 2004, I served the Objections of the United States of America to Confirmation of Debtors' Chapter 13 Plan and Motion To Dismiss, Memorandum in Support of Objections and Motion to Dismiss and proposed Order on the entities named below by mailing to each of them a copy thereof by enclosing same in an envelope with first class mail postage and depositing same in the post office at Minneapolis, Minnesota, addressed to each of them as follows:

-----  
Michael K. Hoverson, Esq.  
Michael K. Hoverson and Assoc.  
333 Washington Ave. N.  
Ste. 308  
Minneapolis, MN 55401

Midland Mortgage Company  
P.O. Box 26648  
Oklahoma City, OK 73126

Office of the United States  
Trustee  
1015 U.S. Courthouse  
300 South Fourth Street  
Minneapolis, MN 55415

Virginia Ashworth  
7301 N Shore Trail  
Forest Lake, MN 55025

Jasmine Z. Keller, Esq.  
Chapter 13 Trustee  
12 S 6th St Ste 310  
Minneapolis, MN 55402

Jane Haley  
872 Sheridan Rd  
Evanston, IL 60602

Stephen Bryan Wahman  
1575 Sherwood Road  
Shoreview, MN 55126

Kellogg Square Apartments, LLC  
111 E Kellogg Blvd, Ste 120  
Saint Paul, MN 55101

Tyra Novic Wahman  
1575 Sherwood Road  
Shoreview, MN 55126

Minnesota Department of Revenue  
Collection Enforcement Unit  
551 Bankruptcy Section  
P.O. Box 64447  
St. Paul, MN 55164

Craig Anderson  
Assistant Attorney General  
Office of MN Attorney General  
Tax Litigation Division  
1100 NCL Tower  
445 Minnesota Street  
St. Paul, MN 55101-2128

-----  
And I declare, under penalty of perjury, that the foregoing is true and correct.

Executed: November 3, 2004      Signed: /e/ Muriel Holland  
Muriel Holland

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA  
THIRD DIVISION

In Re: )  
 ) Case No. 04-35952  
STEPHEN BRYAN WAHMAN and )  
TYRA NOVIC WAHMAN, )  
 ) Chapter 13 Case  
Debtors. )

ORDER

At St. Paul, Minnesota, this \_\_\_\_ day of \_\_\_\_\_, 2004.

This matter came before the Court for hearing on Confirmation of the debtors' Plan. The United States of America, on behalf of the Internal Revenue Service, filed objections to confirmation and requested an Order denying confirmation and for an Order dismissing this case. Roylene A. Champeaux, Assistant United States Attorney, appeared on behalf of the United States. Other appearances were noted on the record.

It appears to the satisfaction of the Court that the debtors' Plan is not confirmable.

IT IS THEREFORE ORDERED:

1. Confirmation is denied.
2. The case is dismissed.

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GREGORY F. KISHEL  
Chief United States Bankruptcy Judge